

2015 PUBLIC LAW CHANGES

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Public Law 181

House Enrolled Act 1104

Financial examinations and the state board of accounts

Amends and Adds various statutes – Effective July 1, 2015

Permits the state board of accounts to determine the frequency with which the state board of accounts conducts financial examinations based on risk based criteria approved by the audit and financial reporting subcommittee of the legislative council. Eliminates the requirement that the state examiner must annually furnish forms and instructions to reporting officers. Specifies that certain examinations by the state board of accounts may (rather than must, under current law) be made without notice. Provides that the state board of accounts may only release examination workpapers and investigation records to certain persons. Provides a procedure for a public entity (other than a school corporation, a university, or a consolidated city) that has an internal control officer and an internal control department to have examinations performed by a certified public accountant instead of the state board of accounts. Adds provisions for allowing a public entity to have an examination: (1) conducted outside the time frame provided for by statute or state board of accounts guidelines, due to federal requirements, continuing disclosure requirements, or as a condition of a public bond issuance; or (2) conducted in accordance with generally accepted accounting principles. Provides that the results of an examination of the state board of accounts are confidential until approved and released for publication by the state examiner. Permits disclosure under certain circumstances. Provides that an executive or a fiscal officer of a unit may establish a fraud hotline telephone number that the public may use to report suspected fraudulent activity concerning officers or employees of the unit. Provides that: (1) the identity of a caller to a fraud hotline; and (2) a report, transcript, audio recording, or other information obtained from a fraud hotline; are exempt from public disclosure




Public Law 213

House Enrolled Act 1001

State biennial budget

Amends and Adds various statutes – Effective multiple dates

Increases the fee for taxing units for state board of accounts audits from \$45 per day to \$175 per day. Provides that fees collected for audits are to be deposited in the state board of accounts trust and agency fund. Makes the fund a dedicated fund that can be used to cover expenses of doing audits.





Public Law 34

Senate Enrolled Act 489

State board of accounts issues

Adds IC 5-11-1-28.2, IC 5-11-1-29 – Effective July 1, 2015

Provides that the state board of accounts has access to any periodic statement of condition filed by a depository with the treasurer of state. Provides that a vendor upon request shall allow the state board of accounts to access all software and records of computer services that a vendor has supplied to a political subdivision. Defines a vendor as a person who supplies electronic goods, software, or technological services (including computer services) to a political subdivision.

Public Law 184

House Enrolled Act 1264

State and local government matters

Amends IC 3-5-9-4, 3-5-9-6, 3-5-9-7, 5-3-1-3, 5-11-1-4, 5-11-1-27, 6-1.1-17-16.2, 6-1.1-18-5, 20-26-7-18, 20-48-1-1, 36-1-4-9, 36-2-6-18, 36-3-4-21, 36-4-6-19, 36-5-2-11, 36-8-10-3; Adds 5-11-1-28, 36-1-23 – Effective July 1, 2015

Beginning July 1, 2016, requires the following: (1) The legislative body of a political subdivision to ensure appropriate training of personnel concerning the political subdivision's internal control system. (2) The fiscal officer of a political subdivision to certify annually that certain internal controls and procedures are in place and that personnel have received training in the internal controls and procedures. (3) The state board of accounts (board) to issue a comment in its examination report if internal controls and procedures are not adopted or personnel have not received training. (4) The board to report the uncorrected violations to the department of local government finance (DLGF). (5) The DLGF may not approve the political subdivision's budget or supplemental appropriations if the political subdivision fails to adopt internal controls and procedures or train personnel. (6) Certain reporting and follow up related to a report of misappropriation of political subdivision funds. (7) Board action for material variances, losses, shortages, or thefts. Requires the board to develop or designate personnel training materials not later than November 1, 2015. Effective July 1, 2016, provides for restitution related to attorney general proceedings. Allows the executive or member of the fiscal body of a city, town, or township (unit) to serve as a volunteer firefighter for a volunteer fire department or a fire department that provides fire protection services to the unit. Requires a fiscal body member of a unit who is also a volunteer firefighter for a fire department providing fire protection services to the unit to abstain from voting on the unit's budget and tax levies. Provides that if at least a majority of the members of the unit abstain from voting on the budget, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year. Provides that the executive of the unit may petition the county fiscal body for an increase in the budget or for additional appropriations.



Public Law 230

Senate Enrolled Act 393

Public official surety bonds

Amends IC 5-4-1-5.1, 5-4-1-18, and 20-26-4-5

– Effective July 1, 2015 and January 1, 2016

Requires that copies of political subdivision personnel bonds must be filed with the county auditor or fiscal officer of the political subdivision and with the state board of accounts. Requires the state board of accounts to maintain a database of received bonds. Requires certain public employees and contractors that have access to public funds to file a bond. Specifies guidelines for fixing the amount of certain bonds. Provides for purchase of a blanket bond that includes aggregate coverage.




Public Law 24

House Enrolled Act 1263

Township trustee sale of cemetery plots

Adds IC 23-14-68-6 – Effective July 1, 2015

Provides that if a township trustee is maintaining a cemetery that dates back at least to 1939, has no maintenance funds of its own, and is operated by a nonprofit organization or not managed by any viable organization, the township trustee may sell plots in the cemetery that are not known to be owned by any plot owner. Requires that the proceeds from the sale be deposited in the township's fund for maintenance of cemeteries, if the township has such a fund, or in the township fund of the township.





Public Law 51

Senate Enrolled Act 318

Insulin provided by township trustee

Amends IC 16-41-19-7 – Effective July 1, 2015

Allows a township trustee to require an individual who presents a claim for insulin to file a standard application for township assistance. (Current law allows the township trustee to require an individual to file a standard application after the second time the individual presents a claim for insulin.)



Public Law 52

Senate Enrolled Act 394

Reporting of government malfeasance

Amends IC 5-11-1-9.5 – Effective July 1, 2015

Provides for confidentiality and relief for an individual who reports certain suspected violations of law by local public officers.



Public Law 220

House Enrolled Act 1635

Various education matters

Amends 5-2-10.1-2, 20-20-8-8, 20-23-6-9, 20-27-11-1, 20-28-3-3; Adds 20-28-3-0.3, 20-28-3-3.5.

– Effective July 1, 2015

Provides that a consolidated school corporation shall offer to transfer property to the township from which the consolidated school corporation received the property for any purpose if the property is no longer needed by the school corporation. (Current law requires the transferred property to be used for park and recreation purposes.) Allows the township to sell or lease the property to an Indiana nonprofit corporation that is exempt from federal taxation. Requires a consolidated school corporation to provide to a township, city, or town written notice of its intent to demolish a structure located on a property subject to transfer. Allows a township, city, or town 90 days to inform the school corporation whether the township, city, or town wishes to retain the structure. Prohibits a school corporation from demolishing a structure if the township, city, or town wishes to retain the structure.



Public Law 122

Senate Enrolled Act 530

Public notice in newspapers

**Amends IC 5-3-1-0.4, 5-3-1-2, and 6-1.1-33.5-5 – Effective
July 1, 2015**

Adds a provision requiring a certain average circulation to the definition of "newspaper" for purposes of the statute concerning notice publication.

Removes a duplicative provision from the publication statute that prescribes a publication procedure if another specific publication procedure does not apply to an event. Removes from the publication statute two provisions that have expired.



Public Law 114

Senate Enrolled Act 336

Library board appointments

Amends IC 36-12-2-9 and IC 36-12-2-13

– Effective July 1, 2015

Provides that if a library district located in one township and part of a municipality expands to include two additional townships that are located only within the municipality, the library board members shall continue to be appointed as they were before the expansion (by the municipality and by the township only partially located within the municipality).

Public Law 191

House Enrolled Act 1371

Public officials, liens, and restricted addresses

Amends various statutes in IC 32-20, 32-28, 33-32, 33-37 and 36-1-8.5;

Adds IC 32-28-13-1.5, IC 32-28-13-6.5, and IC 36-1-8.5-4.5;

Repeals IC 36-1-8.5-8

– Effective July 1, 2015

Provides that, for purposes of the law concerning common law liens, a public official includes former officeholders. Creates a definition for "public employee". Provides if a person notifies the county recorder that the person is a public official or public employee, a common law lien that is recorded on the person's property is automatically void after 30 days if the lienholder has not commenced suit on the lien. (Under current law, a person must file an affidavit of service of notice with the county recorder in order to release the lien.) Prohibits a person from slandering the title to land by use of the law concerning common law liens. Provides that certain judicial officers, law enforcement officers, victims of domestic violence, and certain public officials who want to restrict access to their home addresses by means of a public property data base web site must submit a written request to the appropriate county, municipality, or township. Requires a county, municipality, or township that operates a public property data base web site to establish a process to prevent a member of the general public from gaining access to these home addresses by means of the public property data base web site. Makes conforming amendments

Public Law 167

Senate Enrolled Act 426

County and township assessor qualifications

Amends IC 3-8-1-23, 6-1.1-1-24, 36-2-5-3, 36-2-15-2, 36-2-15-5, 36-2-16-8, 36-6-5-1, 36-6-5-4; Adds IC 36-2-5-3.5; Repeals IC 3-8-1-23.6, 36-2-15-7.4, 36-2-15-8, 36-2-15-9, 36-2-15-10, 36-2-15-11.

– Effective July 1, 2015 and January 1, 2016

Removes requirements that a candidate for county or township assessor must attain a certain level assessor-appraiser certification as a condition for becoming a candidate for the office. Provides that an individual who has never held the assessor's office must have a level two assessor-appraiser certification before the individual assumes the office of assessor (county or township). Provides that an individual who has held the assessor's office must have a level three assessor-appraiser certification before the individual assumes a new term of office (county or township). Requires a county fiscal body to establish a salary schedule in which the salary of a county assessor who has attained a level three certification is entitled to an annual salary that is at least \$1,500 more than the salary of a county assessor who has a level two certification. Provides that if a county assessor who takes office with a level two certification attains level three certification not later than January 1 of the third year of the county assessor's term of office, the county assessor is entitled to the level three salary, beginning on the date the county assessor attains level three certification. Provides that an additional salary given to an assessor who has attained a level two or a level three certification is not eliminated but becomes a part of the assessor's annual compensation. Makes analogous changes for township assessors. Specifies that after June 30, 2017, an employee of the county assessor or township assessor who is responsible for placing an assessed valuation on real property must have attained the certification of a level three assessor-appraiser. Specifies that after June 30, 2017, if the county assessor or township assessor has not attained the level three certification, the county or township fiscal body shall authorize either: (1) the employment of at least one deputy or employee who has attained certification of a level three assessor-appraiser; or (2) contracting for the services of an individual who has attained certification of a level three assessor-appraiser to assist the elected assessor with assessment duties as determined by the assessor. Provides that the cost of employing or contracting for a level three assessor-appraiser shall be paid from the assessor's budget. Makes conforming changes in related statutes. Removes a provision relating to the existence of a vacancy of the office of township assessor if the township assessment duties are transferred to the county assessor. Repeals obsolete statutes relating to the referendum held in 2008 in townships to determine whether the township assessor's office should be maintained.

Additional New Public Laws concerning Townships

- Public Law 5, Technical corrections
- Public Law 44, Taxation of internet access
- Public Law 57, Removal of public officers
- Public Law 101, Ordinances related to building laws
- Public Law 109, Substantive problems in Indiana Code
- Public Law 139, Local government investments
- Public Law 170, Marion County township courts
- Public Law 171, Preservation of public records
- Public Law 241, Various pension matters
- Public Law 243, Local taxation
- Public Law 244, Property tax appeals
- Public Law 249, State and local taxation
- Public Law 252, Common construction wage and public works